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From:

Sent: Wed 9/9/2009 12:28 PM

To:

Cc:

Subject: RE: Two TEFRA Questions Remaining from Denver TEFRA Conference

1. There is no template for a section 6234(a) notice of adjustment. A Form 4549 should be sufficient as it specifies the items being adjusted, the adjustments to those items, and that no deficiency results. See I.R.C. 6234(a); IRS January 26, 2009 CCA, 2009 WL 356176. Per section 6234(a), the Service should mail the notice of adjustment by certified or registered mail. I.R.C. 6234(a). The Service should also adjust the assessment/collection waiver language of the Form 4549 to reflect that the taxpayer is waiving his right, under section 6234, to petition the notice of adjustment, and that the taxpayer consents to assessment and collection under section 6234(d) and (g).

[REDACTED]

2. An affected item notice of deficiency would be necessary only if any partner level determinations are required. I.R.C. 6230(a)(2)(A)(i); Treas. Reg. 301.6231(a)(6)-1. If necessary upon conclusion of the partnership-level proceeding, please do not hesitate to contact me regarding whether any adjustment to the taxpayer's return requires partner level determinations.